

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
MARCH 8, 2021, 4:00 P.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The Finance Committee meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 4:00 p.m.

Members present: Benter, Caine (arrived at 4:01 p.m.), Frohling, J. Schmitt (arrived at 4:01 p.m.), and Sheahan-Malloy.

Member(s) absent: None.

Others present: Finance Director David Ehlinger; Senior Accountant Makenzie Drays; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Dodge County Treasurer Patti Hilker; Physical Facilities Assistant Director Phil McAleer; Land Resources and Parks Director Bill Ehlenbeck; Human Services and Health Department Fiscal Support Services Division Manager Angela Petruske (by phone); Clearview Executive Director Ed Somers; Clearview Director of Financial Services Nicole Grossman (by phone); and County Board Supervisor Dennis Schmidt.

There was no Non-Committee Member County Board Supervisors requesting payment for attending the meeting.

There was no public comment.

Supervisor J. Schmitt voiced his concerns with not receiving his packet materials in a timely manner, and he requested the deferral of all items requiring action to the next Finance Committee meeting. Finance Director David Ehlinger explained that on Thursday, March 4, 2021, he sent a calendar invitation for the meeting to the Finance Committee members which included the agenda and packet materials. This calendar invite included Supervisor Schmitt's county provided email address as well as his personal email address. Chairman Frohling ordered to move forward with the agenda items.

Motion by Caine, seconded by Frohling to approve the February 8, 2021 minutes, as presented. Motion carried 4-1. J. Schmitt opposed.

The Committee continued with a discussion regarding the Resolution Authorizing the Dodge County Justice Facility Parking Lot Reconstruction Project. County Administrator Jim Mielke reported that the project was included in the Capital Improvement Project (CIP) for the year 2020 but was removed due to COVID-19. Mr. Mielke further reported that the project was included on the CIP as a project for 2021, and the funding source for the project is sales tax. Motion by J. Schmitt, seconded by Benter to approve the Resolution, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the March 16, 2021 meeting. Motion carried 4-1. J. Schmitt opposed.

Mr. Ehlinger provided an oral report to the Committee regarding the Resolution Adopting the Dodge County Carryforward Funds Policy. Mr. Ehlinger reported that no changes were made since the Finance Committee last reviewed the policy. Mr. Ehlinger explained that the Carryforward Policy provides guidance to county departments on carryforward requests, and that it is a recommendation for departments to not carryforward budgeted funds for different purposes. Mr. Ehlinger commented that COVID-19 does not affect the policy. Motion by Caine, seconded by Benter to forward the Resolution to the County Board for consideration at the March 16, 2021 meeting. Motion carried.

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Mr. Ehlinger provided an oral report to the Committee regarding a Resolution to Carry Over Funds from Budget Year 2020 to Budget Year 2021 for the Same Purpose. Mr. Ehlinger reviewed the following County Departments requesting carry over amounts, for the same purpose:

- Library - \$1,704.06
- County Board - \$42,612.30
- General Revenues - \$402,637.24
- Sheriff's Office - \$86,948.69
- Human Resources - \$1,236.01
- UW-Madison Division of Extension Dodge County - \$83,493.24
- County Treasurer - \$11,280.67
- Crime Prevention Fund - \$16,998.99
- Land Resources and Parks - \$606,049.58. Land Resources and Parks Director Bill Ehlenbeck explained that the park camping reservation fees help pay the credit card company fees. Mr. Ehlenbeck further explained that there was an error in the amount that was carried over in 2020 for the CDBG – Housing Program, therefore, the amount to carryover in 2021 is less than anticipated.
- Sales Tax – \$3,849,993.80
- Clearview - \$50,076.78.
- Corporation Counsel - \$5,452.27
- Physical Facilities - \$14,320.15
- Land and Water Conservation - \$74,198.69

The total amount requested to carryover is \$5,247,002.47. Motion by Caine, seconded by Sheahan-Malloy to approve the Resolution, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the March 16, 2021 meeting. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding a Resolution to Amend the 2020 Dodge County Budget and Authorize Additional Expenditures for the Dodge County Treasurer and the Dodge County Drainage Board. Mr. Ehlinger reported that the Dodge County Treasurer's Office had additional expenditures, in the amount of \$32,030.76, which was primarily due to the tax appeal by Conagra Foods that was awarded by the Wisconsin Department of Revenue. Mr. Ehlinger further reported that the Drainage Board exceeded the 2020 budget by \$71,029.18. Supervisor J. Schmitt reported that the Drainage Board had additional expenditures due to an increase in special assessments. Motion by Caine, seconded by Benter to approve the Resolution, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the March 16, 2021 meeting. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding a Resolution to Transfer from the General Fund for 2020 Year End Department Deficits. Mr. Ehlinger reported that the County Board deficit, in the amount of \$24,214.03, is due to incorrectly allocating 2020 per diems to various department budgets, and the Child Support deficit, in the amount of \$43,558.21, is due to the over budgeting of state/federal reimbursement (revenues). Motion by Benter, seconded by Caine to approve the Resolution, authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Board for consideration at the March 16, 2021 meeting. Motion carried.

Mr. Ehlinger highlighted the following 2020 year end close activities:

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- Closure of Fund 250 Sales Tax into General – Division 98 was created, and account balances were not changed.
- Closure of ERP project into Division 9810 Sales Tax - \$467,926.58 was transferred to Sales Tax.
- Transfer from Sheriff's Office to Sales Tax regarding Inmate Calling Solutions, LLC – The Sheriff's Office received a donation from Inmate Calling Solutions, LLC, in the amount of \$31,113.60, and the Sheriff requested that the donation be transferred to the Sales Tax Fund because the software was originally purchased using sales tax dollars.
- Recap of General Fund departmental activity for 2020
- Recap of countywide activity by fund for 2020

There was no discussion on the following Resolutions:

- Advisory Resolution Supporting Increased State Funding for County Child Support Programs.
- Authorizing the Replacement of the Communication Center Radio Dispatch Consoles.
- Create Position of *Receptionist* at Clearview.
- Advisory Resolution Supporting Increased Funding for Aging and Disability Resource Centers.
- 2021 Dodge County Human Services and Health Department Budget Amendment (Targeted Safety Support Program Grant).
- 2021 Dodge County Human Services and Health Department Budget Amendment (Disease Investigation and Contact Tracing Grant).
- County Board Size Study Committee Recommendation.
- Terminating Dodge County Emergency Declaration (Public Health – COVID-19).

Motion by Caine, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Notes, and forward the Resolutions to the County Clerk. Motion carried.

Mr. Somers provided an oral report to the Committee regarding Clearview accounts receivable write-offs. Mr. Somers reported that the write-offs are due to no prior authorization, an untimely submitted claim, a claim denial, and the majority of the write-off is due to a deceased with no estate. Clearview Director of Financial Services Nicole Grossman commented that the \$76,851.72, which was due to the deceased with no estate, was sent to outside counsel. Motion by J. Schmitt, seconded by Caine to approve the write-offs in the amount of \$97,936.77. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding the Dodge County Purchase Card (Credit Card) Program Policies and Procedures. Mr. Ehlinger reported that it was discovered that some departments are paying credit card processing fees when making purchases using the credit card, and this costs Dodge County money. Mr. Ehlinger further reported that the policy has been revised to add that an approval is needed from the Finance Director to make a credit card purchase that requires a processing fee. Supervisor Sheahan-Malloy asked for clarification on the Dodge County Personnel Policies & Procedures Manual as referenced on page 2, under the Unauthorized Purchase Card Use, of the Dodge County Purchase Card (Credit Card) Program Policies and Procedures. The Committee postponed taking action on the Dodge County Purchase Card (Credit Card) Program Policies and Procedures until the next meeting to get clarification on the Dodge County Personnel Policies & Procedures Manual.

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The Committee continued with a discussion regarding the 2022 debt levy, and the potential funds to be received through the American Rescue Act.

Mr. Mielke reviewed the 2021 budget timeline.

Chairman Frohling reported that the Dodge County Investment Report was included in the packet materials.

Mr. Ehlinger reported that the February 2021 year-to-date budget reports for Finance, Sales Tax, and General Revenues were included in the packet materials.

There was no discussion on the Dodge County Checks over \$10,000 Report.

The Committee had a brief discussion on the potential for a special meeting to discuss the American Rescue Act funding.

The next regular meeting is scheduled on **Monday, April 12, at 4:00 p.m.**, in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 5:45 p.m.



Ed Benter,
Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.